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Approved For Release 2001/07/31 : CIA-RDP54A017A000200070056-4

SECURITY INFORMATION

EXTRACT FROM MEMORANDUM DATED 3 DECEMBER 1951 25X1A8

e. Responsibility for Implementation (Comptroller). The Comptroller, CIA, shall establish and maintain the services and facilities outlined below to render support to the [redacted] and the operating offices.

25X1A8

(1) There shall be established in the Comptroller's Office a "Secretariat Unit" to function as the office of record for the [redacted] and as its staff to provide assistance to the operating offices and to the [redacted] itself in the performance of its functions.

25X1C4c

(2) The Comptroller shall establish and maintain adequate books of accounting record to reflect the financial status of each project under which the Agency has [redacted]

[redacted]
25X1C4c

(3) The Comptroller shall provide various internal and external audit facilities to be used in the performance of any necessary current administrative Agency audits. The Comptroller, the Auditor/CIA or [redacted] staff(s) may initiate an audit requirement provided that, in order to prevent duplicate activity, to protect the project against security jeopardy and to ensure that the audit requirements of all are met, they shall mutually coordinate:

25X1C4c

(a) In the selection of the audit facility to be used in each case,

(b) In determining the central control and contact point between the Agency and the audit facility,

(c) In establishing the communication channel to be used while the auditor is in the field, and,

(d) All instruction, correspondence and reports to or from the audit facility (provided that each shall be free to discuss his specific audit requirements with the auditor before departure).

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f. Responsibility for Implementation and Compliance (Assistant Directors).

25X1A8

It shall be the responsibility of the Assistant Director concerned, upon his acceptance of a [redacted]-approved Administrative Plan, to ensure compliance with such Plan. With regard to any project in which the Agency [redacted] and particularly proprietary projects, the Assistant Director shall ensure that [redacted]

25X1C4c

25X1C4c

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25X1C4c

[redacted] It shall be the duty of [redacted] staff(s) to ensure that accounting policies, records and procedures are established in conformance with good accounting practice and provide a control over all funds and assets which will satisfy the accounting and audit requirements of the Comptroller. The [redacted] staff(s) shall furnish the General Counsel with such documents of legal import as he may request and shall furnish the Comptroller with such reports and financial documents as necessary for the maintenance of the accounts described in e.(2) above.

25X1C4c

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